

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mike Staley  
DOCKET NO.: 03-00157.001-F-1  
PARCEL NO.: 18-19-05-100-005

The parties of record before the Property Tax Appeal Board are Mike Staley, the appellant; and the Fulton County Board of Review.

The subject property consists of a 67.15-acre parcel located in Lewistown Township, Fulton County.

The appellant appeared before the Property Tax Appeal Board claiming the subject should be classified and assessed as farmland. The appellant described the land as containing 16 acres of tillable land, 15.15 acres of pasture, 5 acres of wasteland and 31 acres of woodlands. The appellant claimed about 13 acres are used for recreational purposes.

At the hearing, the appellant testified that although 16 acres of the subject are tillable, no crops were grown on this portion of the land in 2001, 2002 or 2003. The appellant testified he has no timber management plan in place that has been approved by the Illinois Department of Natural Resources. The appellant purchased the subject parcel in October 2002. Prior to his purchase, some cattle had been pastured on the parcel, but he had no knowledge of who owned the animals or how long they had been pastured. He testified he pastured no animals on the subject since he purchased the property in 2002. The appellant also testified alfalfa was planted on the subject parcel in the spring of 2003, but was never harvested. The appellant opined a neighbor allows deer hunting on an adjoining parcel which is classified and assessed as farmland and requested the subject be likewise classified and assessed.

During cross examination, the board of review's representative asked the appellant if he used approximately 50 acres of the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Fulton County Board of Review is warranted. The correct assessed valuation of the property is:

|        |    |       |
|--------|----|-------|
| LAND:  | \$ | 7,580 |
| IMPR.: | \$ | 0     |
| TOTAL: | \$ | 7,580 |

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

subject for recreational purposes, to which the appellant agreed. The appellant agreed he filed no farm income tax forms or filed any application with assessment officials claiming farm use of the land.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$7,580 was disclosed. In support of the subject's assessment, the board of review submitted four comparable parcels. The comparables range in size from 17.00 to 91.31 acres and contain from 17.00 to 39.2 acres of "recreational" land that is not used for farming purposes. The board of review also submitted sales information on these comparables, indicating they sold from March 2000 to January 2003 for prices ranging from \$27,500 to \$136,965, or from \$1,615 to \$1,745 per acre. The board of review contends these comparables have substantial portions of their total acreage that are not used for farming purposes, like the subject, and are assessed according to actual use. The board of review has classified the subject as having 9 acres of cropland, 7 acres of pasture and 50.2 acres recreational land.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the subject parcel is not entitled to classification and assessment as farmland, and a reduction in the subject's assessment is not warranted.

The Board finds that, while the appellant testified he believed animals were pastured on part of the subject parcel in 2001 and part of 2002, no animals were pastured subsequent to his purchase of the subject tract in October 2002. The appellant also testified no crops had been grown on the subject parcel in 2001, 2002, or 2003, until alfalfa was planted in the spring of 2003, but was never harvested. The appellant submitted no substantive evidence indicating any intensive, deliberate, or ongoing farming activity performed on the subject parcel for two full years prior to the 2003 assessment year by the previous owner. Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines "farm" in part as:

Any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry,

swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming.

Section 10-110 of the Property Tax Code provides in part:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the preceding two years, except tracts subject to assessment under Section 10-45, shall be determined as described in Sections 10-115 through 10-140... (35 ILCS 200/10-110)

The Board finds the appellant admitted under cross examination that much of the subject land is used for recreational purposes and no farming activity had taken place on the subject parcel since he has owned it. The Board also finds the appellant testified he has not submitted a timber management plan for approval by the Illinois Department of Natural Resources for the timber portion of the subject land.

Section 10-150 of the Property Tax Code provides in part:

In counties with less than 3,000,000 inhabitants, **any land being managed under a forestry management plan accepted by the Department of Natural Resources under the Illinois Forestry Development Act** shall be considered as "other farmland" and shall be valued at 1/6 of its productivity index equalized assessed value as cropland. (Emphasis added)(35 ILCS 200/10-150).

Section 2 of the Illinois Forestry Development Act provides in part that:

(a) "Acceptable forestry management practices" means preparation of a forestry management plan, site preparation, brush control, purchase of planting stock, planting, weed and pest control, fire control, fencing, fire management practices, timber stand improvement, timber harvest and any other practices determined by the Department of Natural Resources to be essential to responsible timber management. (525 ILCS 15/2(a)).

(e) "Forest product" means timber which can be used for sawing or processing into lumber for building or structural purposes, for pulp paper, chemicals or fuel, for the manufacture of furniture, or for the manufacture of any article. (525 ILCS 15/2(e)).

(g) "Timber" means trees, standing or felled, and parts

thereof, excluding Christmas trees and producers of firewood. (525 ILCS 15/2(g)).

Section 5 of the Illinois Forestry Development Act describes what is to be included in a forestry management plan. This section states in part:

A timber grower who desires to participate in the [forestry development] cost share program shall devise a forestry management plan. To be eligible to submit a proposed forestry development management plan, a timber grower must own or operate at least 5 contiguous acres of land in this State on which timber is produced . . . The proposed forestry management plan shall include a description of the land to be managed under the plan, a description of the types of timber to be grown, a projected harvest schedule, a description of forestry management practices to be applied to the land, an estimation of the cost of such practices, plans for afforestation, plans for regenerative harvest and reforestation, and a description of soil and water conservation goals and wildlife habitat enhancement which will be served by the implementation of the forestry management plan. (525 ILCS 15/5).

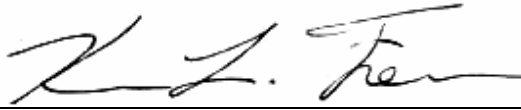
The Board finds the appellant submitted no evidence he had fulfilled any of the forestry management plan requirements of the Illinois Forestry Development Act described above.

The Board finds the board of review submitted four comparable parcels for which substantial portions of their acreage are considered recreational land and not farmland. The Board finds these comparables indicate the subject is being uniformly classified and assessed when compared to similar properties. Based on the foregoing analysis, the Board finds the subject is not entitled to farmland classification and assessment and the subject's current assessment is correct and no reduction is warranted.


This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.